



## State of Utah

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## Utah State Tax Commission

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*Executive Director*

August 4, 2006

«Name»  
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«City», «State» «ZipCode»

### ***RE: Verification of Sales and Use Tax for Aircraft Registered in Utah***

The Auditing Division of the Utah State Tax Commission is reviewing FAA records of all aircraft registered in Utah to ensure the applicable sales and use tax required by Utah Code Annotated §59-12-103 has been paid. According to our review, you have registered an aircraft in Utah. In order to determine if sales and use tax was applied correctly to this transaction, please complete the enclosed Summary and return it in the envelope provided.

We have calculated the sales and use tax due for your aircraft on the enclosed Summary. If you have already paid the sales or use tax on this transaction please provide documentation of same. If you believe that you do not owe the sales or use tax on this transaction please provide any relevant documentation in support of your position for our review. Regardless of whether the tax is owed, already paid or you feel the tax is not due and owing, a response, with the necessary documentation needed as explained on the Checklist and Questionnaire, is due by **September 4, 2006**. Not responding to this notice in a timely manner will result in an assessment of tax, additional interest and possible penalties in accordance with Utah tax laws.

The enclosed Summary, Checklist & Questionnaire and Frequently Asked Questions documents are also located on our website at <http://tax.utah.gov/selfreview> (select the **Aircraft Project** link). It is important that a separate Summary be completed for each aircraft because it has specific information that is necessary in calculating any sales and use tax due. If you complete any of the forms on-line please print and submit them by mail. A return envelope is enclosed for you to use in submitting the completed forms to our office.

If you have any questions please contact Ralph Hoggan at (801) 297-4759, Matthew Duke at (801) 297-4670, Jen Tingey at (801) 297-4615 or e-mail us at [selfreview@utah.gov](mailto:selfreview@utah.gov). Thank you for your prompt attention and cooperation regarding this matter.

Respectfully,

Michael Christensen  
Tax Audit Manager

Enclosures